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UNDP FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

ANNUAL REVIEW OF THE FINANCIAL SITUATION, 1995

Report of the Administrator

SUMMARY

The present report provides a review of the financial position of the United Nations Development Programme during 1995 and a balance sheet forecast for the years 1996 and 1997, and is supplemented by four addenda: the net flow of contributions by donor and recipient Governments; trust funds established by the Administrator; the Reserve for Field Accommodation; and proposed amendments to the UNDP Financial Regulations and Rules.

It also includes information provided in accordance with various Governing Council decisions:

82/36 (agency support cost flexibility arrangements);

83/5 (management and other support services); and

92/22 (requests for additional support costs)

The Executive Board may wish to: (a) note the reduction in voluntary contributions to UNDP core resources and call on donors to increase their contributions in light of the target for contributions established by the Executive Board; (b) note the build-up in the UNDP balance of general resources and the measures taken by the Administrator to address that matter; (c) suspend the application of the formula for determining the level of the Operational Reserve for 1996 only and retain the Reserve at its current level of $200 million.

Additional items requiring attention by the Executive Board are included in the four addenda.

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ABBREVIATIONS

ACABQ	Advisory Committee for Administrative and Budgetary Questions
AfDB	African Development Bank
AFESD	Arab Fund for Economic and Social Development
AsDB	Asian Development Bank
CPMP	Country Programme Management Plan
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCWA	Economic and Social Commission for Western Asia
ESCAP	Economic and Social Commission for Asia and the Pacific
FAO	Food and Agriculture Organization of the United Nations
GCCC	Government cash counterpart contribution
IAEA	International Atomic Energy Agency
IAPSO	Inter-Agency Procurement Services Office
IBRD	International Bank for Reconstruction and Development
ICAO	International Civil Aviation Organization
IDA	International Development Association
IDB	Inter-American Development Bank
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMO	International Maritime Organization
IPF	Indicative planning figure
ITC	International Trade Centre
ITU	International Telecommunication Union
JCGP	Joint Consultative Group on Policy

MSA	Management services agreement
NGO	Non-governmental organization
PDF	Project Development Facility
SDR	Special drawing rights
SIDFA	Senior Industrial Development Field Adviser
SIS	Special Industrial Services
SMF/LDC	Special Measures Fund for the Least Developed Countries
SPR	Special Programme Resources
TRAC	Target for resource assignment from the core
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNIDO	United Nations Industrial Development Organization
UNOPS	United Nations Office for Project Services
UNV	United Nations Volunteers
UPU	Universal Postal Union
USAID	United States Agency for International Development
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Tourism Organization

I. ANNUAL REVIEW OF THE FINANCIAL SITUATION

A. Overview of the financial situation

1. Introduction

1. The present report provides comprehensive financial information on UNDP core activities for the year 1995. Data concerning the full range of UNDP activities over the biennium 1994-1995, including all sources of funds administered by the Administrator, was contained in the annual report of the Administrator (DP/1996/18 and Add.4), submitted to the Executive Board at its annual session 1995.

2. The report is supplemented by the following addenda:

Net flow of contributions by donor and recipient Governments (DP/1996/28/Add.1), providing information concerning the flow of contributions to and payments from UNDP in respect of each participating Government;

Trust funds established by the Administrator (DP/1996/28/Add.2), providing summary information on all trust funds established by the Administrator;

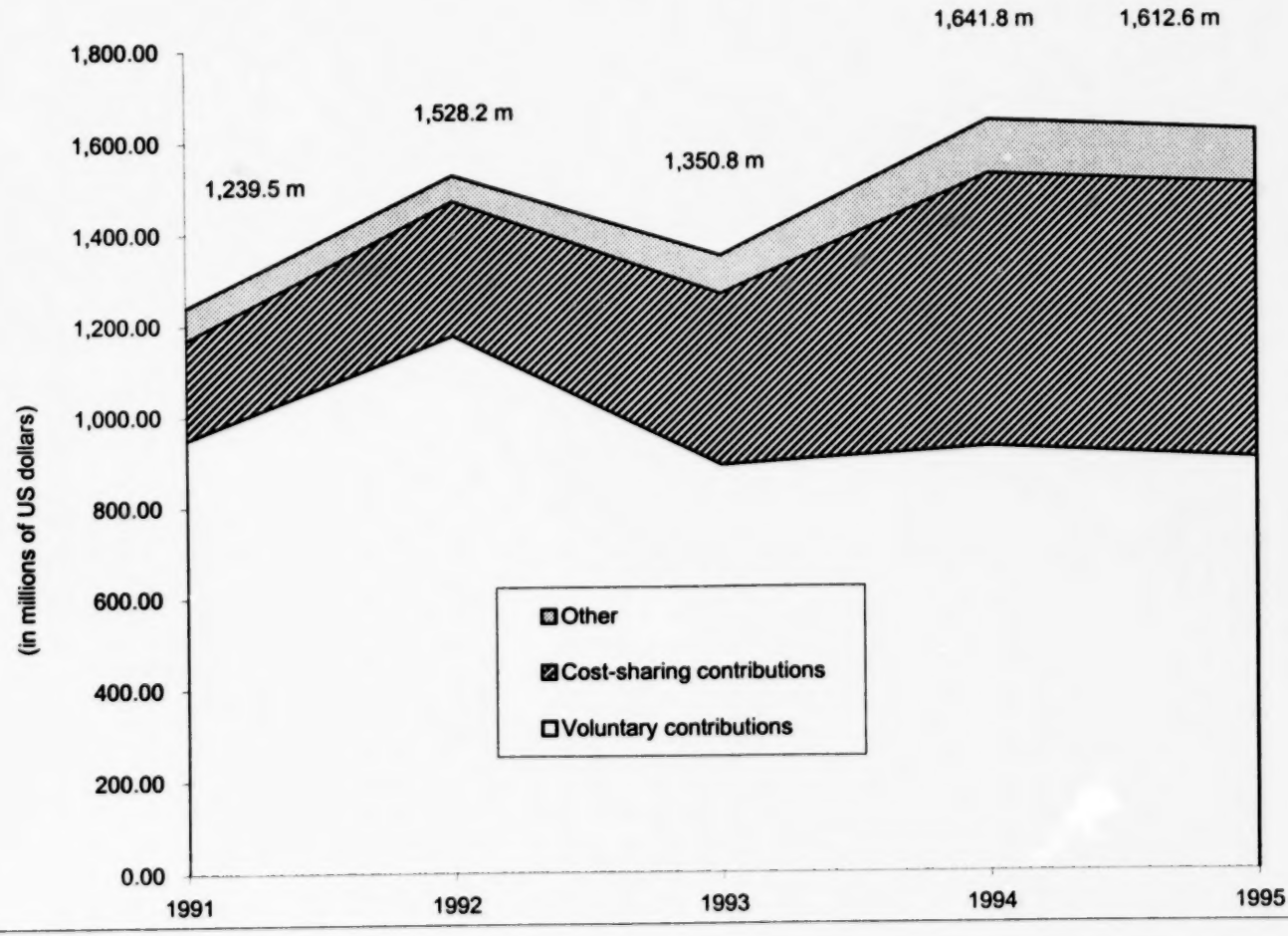
Reserve for Field Accommodation (DP/1996/28/Add.3), providing an update on the progress of the plan on the utilization of the Reserve;

Proposed amendments to the UNDP Financial Regulations and Rules (DP/1996/28/Add.4), with respect to the mobilization of resources by UNDP from non-governmental sources.

2. Income and expenditure

3. Overall 1995 income exceeded expenditure by $223 million, compared to $253 million in 1994. Total overall income for 1995 amounted to $1,624 million, representing a decrease of $18 million compared to 1994, as indicated in annex table 1. Figure 1 gives a short historical perspective on UNDP total income and its composition. Voluntary contributions to UNDP, before the application of the accounting linkage between voluntary contributions and government local office costs, declined slightly - from $932 million in 1994 to $903 million in 1995. The level of voluntary contributions, in dollar terms, was aided by a relatively weak dollar during the course of 1995. Overall, the United States dollar devalued by about 5 per cent. As of 31 December 1995, voluntary contributions pledged but unpaid amounted to $37 million, as indicated in annex table 3.

Figure 1. UNDP income analysis 1991-1995



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4. After several years of rapid growth, cost-sharing income remained stable compared to 1994, growing by less than 1 per cent from $596 million in 1994 to $601 million in 1995. Within the cost-sharing account, government cost-sharing increased by $26 million while third-party cost-sharing declined by $21 million. The reduction in third-party cost-sharing is partly due to a shift from the cost-sharing modality to the trust fund modality by some major contributors because of legal requirements related to the payment of interest income earned on cost-sharing balances. The Executive Board will recall that the Administrator has taken steps to address the issue earlier this year through a revision to Financial Rule 104.14, which permits UNDP to redistribute interest income back to the cost-sharing donor. Additional information on cost-sharing contributions by donor countries may be found in annex tables 4 (a) and 4 (b). Outstanding cost-sharing contribution as at 31 December 1995 amounted to $217 million, as shown in annex table 3.

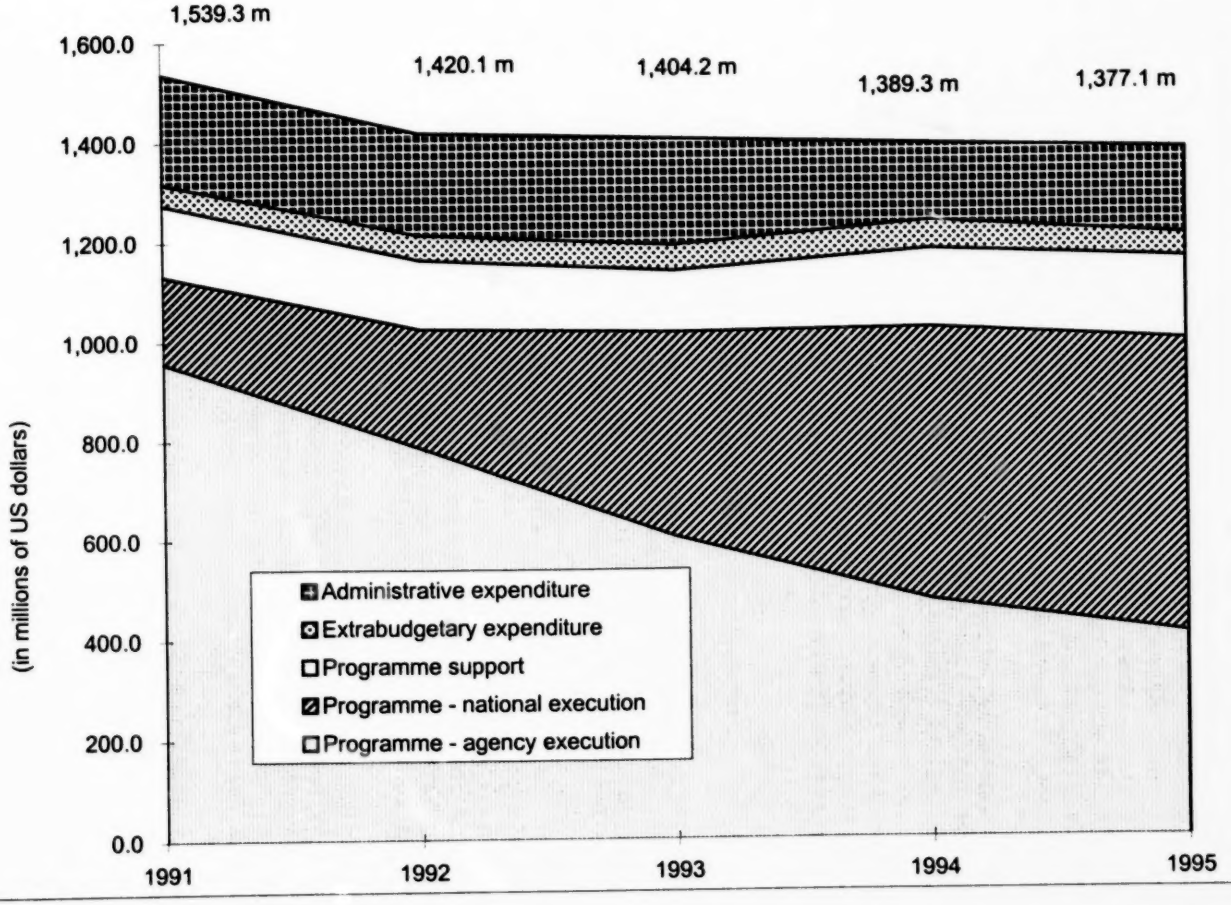
5. Miscellaneous income rose from $58 million in 1994 to $76 million in 1995, an increase of $18 million, most of which was due to improved interest earnings. This in turn resulted from somewhat higher interest yields in 1995 than 1994, combined with an increase in the size of the investment portfolio (see section I.B.).

6. Extrabudgetary income was reduced from the 1994 level of $49 million to $40 million solely because of the separation of UNOPS income from that of UNDP. Excluding UNOPS income from activities relating to trust funds and management services arrangements, which amounted to $18 million in 1994, UNDP extrabudgetary income rose from an adjusted $31 million in 1994 to almost $40 million in 1995. The difference of $9 million arises primarily from increases of $6 million in programme and administrative support services provided by country offices; $1 million in support services provided by UNDP to non-core activities and trust funds; and $1 million in procurement services provided by IAPSO.

7. Total expenditure as indicated in annex table 1 and figure 2 (inclusive of cost-sharing) decreased by $11 million, from $1,389 million in 1994 to $1,379 million in 1995. Programme expenditure declined to $994 million in 1995 from $1,020 million in 1994. Within this amount, IPF expenditure declined by $51 million from $489 million in 1994 to $438 million in 1995, a reduction of 10 per cent. SPR expenditure also declined by 6 per cent, from $43 million to $41 million.

8. Cost-sharing expenditure increased by 6 per cent, from $475 million in 1994 to $504 million in 1995. Cost-sharing expenditure represented slightly less than 51 per cent of total programme delivery (see annex table 5). Of the total amount, $490 million represents cost-sharing related to IPF-financed programmes and projects while $13 million was in conjunction with SPR-financed projects. Annex table 4 (a) provides a country-by-country analysis of the 1995 income from cost-sharing contributions and annex table 4 (b) provides additional information on income received under third-party cost-sharing arrangements.

Figure 2. UNDP expenditure analysis 1991-1995



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9. A breakdown of programme expenditures per executing bodies and source of funds is provided in annex table 5. Figure 2 depicts all expenditures broken down by execution modality (i.e., national execution and agency execution) as well as other expenditure categories, in contrast to the breakdown given in annex table 1, where expenditure is presented by source of funds. Accordingly, programme delivery under national execution continued to grow, with expenditure of $588 million in 1995, an increase of $41 million or 7 per cent from 1994 levels. In turn, UNOPS and agency execution declined in total by $67 million or 14 per cent, of which UNOPS execution was mostly unchanged at $138 million in 1995 versus $137 million in 1994, while agency execution declined from $336 million to $268 million, or 20 per cent.

10. UNDP annual net budget expenditure for core activities in 1995 increased by $18 million (12 per cent from $155 million to $173 million), as expected for the second year of the biennium. With a total of $328 million, the 1994-1995 biennial budget expenditure for core activities were maintained at the 1992-1993 level in nominal terms. This reflects the achievement of the 1994-1995 biennial budget strategy, which incorporated significant reductions in real terms to contain overall costs in nominal terms.

3. Assets and liabilities

11. A summary of the balance sheet is presented in annex table 2. On the assets side, cash holdings decreased by $10 million (28 per cent) to $26 million worldwide, due to a reduction in cash balances held at country office bank accounts. Total investments increased 25 per cent from $1,240 million in 1994, to $1,552 million in 1995. Investments of general resources increased 46 per cent, from $279 million in 1994 to $407 million in 1995. Investments attributable to subsidiary programmes increased significantly by 24 per cent from $760 million to $945 million. This balance is composed of the pooled funds representing the unexpended resources on non-core activities, such as management services agreements, trust funds, cost-sharing. The status of the Operational Reserve (currently set at $200 million) is presented in section I.C.

12. Operating funds provided to Governments for the execution of UNDP projects increased 41 per cent from $61 million to $87 million, reflecting the continuing trend to higher national execution expenditure, while operating funds provided to executing agencies increased by 39 per cent, from $63 million to $87 million, despite the decrease in agency execution.

13. Assets under the Reserve for Field Accommodation amounted to $54.8 million in 1995. An in-depth review of the activities under the reserve is found in document DP/1996/28/Add.3.

14. On the liabilities side, accounts payable remained stable at $130 million, compared to $129 million in 1994.

15. The net balance of management service agreements decreased by $7 million (8 per cent), from $82 million to $75 million (see annex table 7).

16. Amounts due to trust funds administered by UNDP increased by $80 million (28 per cent), from $281 million in 1994 to $361 million in 1995, reflecting the continued growth of the trust fund modality, as further detailed in document DP/1996/28/Add.2.

17. The balance of general resources increased to a level of $462 million at the end of 1995, from $311 million in 1994. This translates in practice largely into investments held by UNDP ($407 million) that represent the liquid position for general resources. Section I.4 below analyses the recent developments in programme delivery, the main cause for the high level of liquidity held by UNDP. The balance must also be viewed in the perspective of UNDP operational realities. For example, the UNDP monthly average of core expenditures amounts to approximately $70 million. On this basis, the balance of resources represents about seven months of expenditures and liquid investments of about six months. This balance is a "snapshot" at the last day of 1995. Since the UNDP cash inflow of contributions tends to be much greater towards the end of the year than at the beginning, there is a natural inflation of the balances of resources at year-end. For example, as of 1 June 1996, only 26 per cent of anticipated pledged voluntary contributions to UNDP for the year have actually been received, i.e., $220 million, equivalent to three months of core expenditures.

4. Financial assessment

18. The build-up in liquid investments is the direct result of declining delivery levels. While this is considered a temporary situation, which should improve immediately as a result of the measures initiated by the Administrator as described in the paragraphs below, it is noted that the balance of liquid investments has increased from $195 million as of end 1991 to $407 million as of end of 1995. However, it is also noted that outstanding commitments of $760 million exist against this amount, which are not reflected in annex table 2, of which $700 million relate to programme commitments and $60 million to administrative commitments, excluding the biennial budget.

19. If 1996 income and expenditure forecasts as reflected in annex table 1 are realized, then approximately 98 per cent of combined IPF and SPR entitlements, totalling $3,490 million, will be programmed and 88 per cent spent at the end of the fifth cycle. While these figures are lower than in previous cycles, they should not be construed as indicative of future trends, but rather as a temporary phenomenon, reflecting UNDP efforts to reposition itself to become a more responsive and effective organization as it adapts to current development realities and challenges. In doing so, UNDP must take into account a combination of recently emerging factors that are both complex and interrelated. Several of the major factors are cited below.

20. The significant increase in national execution/implementation during the fifth cycle, while fully in line with General Assembly and Executive Board mandates, has resulted in a build-up and delivery of programme resources that have been slower than anticipated, primarily as a result of changing ownership responsibilities and the financial mix of project inputs. This is viewed as a positive development in that increased usage of UNDP-financed national inputs is

less costly and in most cases more responsive to the development needs of programme countries.

21. Similarly, the programme approach, while more relevant and responsive to the established developmental priorities of Governments, as envisaged by the General Assembly and the Executive Board, has initially been found to require longer lead times for design and formulation. This has often resulted in spurts of approvals, rather than gradual build-ups, resulting in uneven and, at present, understated delivery patterns.

22. The introduction of change in UNDP programming priorities and structure as reflected in Executive Board decisions 94/14 and 95/23 has clearly begun to enhance UNDP ability to serve programme countries more effectively and responsively, particularly in areas where demonstrable comparative advantages exist. However, as UNDP transits from traditional programming directions and the cycle structure to the new programming arrangements, the resulting programme reorientations and adaptations to new guidelines have created temporary slow-downs in the rates of programme build-up and delivery.

23. Sixteen programme countries have been identified as accounting for more than 30 per cent of total fifth cycle IPF and SPR entitlements, and 75 per cent of the corresponding estimated underdelivery therein. Based upon the feedback received directly from the country offices concerned, reductions in programme build-up and delivery were largely attributed to one or more of the factors cited above.

24. The Administrator has taken a number of critical measures to improve the future outlook of the Programme. He has authorized the borrowing of $82 million in programme resources against the next programming period on a case-by-case basis to enable programmes to deliver resources during 1996 in excess of their fifth cycle resource bases. He also wrote to all Resident Representatives expressing deep concern about the increasing potential for considerable underdelivery of the cycle's programme resources. In parallel, he initiated a series of special reviews with the Regional Bureaux under the leadership of the Associate Administrator to analyse individual country programming levels, with particular emphasis on underprogrammed countries. This resulted in the identification of the 16 programmes referred to in paragraph 23 above. The Associate Administrator has corresponded directly with the Resident Representatives in these programme countries and continues to monitor their situations closely. In turn, the Regional Bureaux continue to monitor all individual programmes while conducting special programming exercises to further diagnose and remedy country-specific impediments to programme build-up and delivery.

25. At the end of 1995, the Administrator issued part one of the guidelines for the implementation of the successor programming arrangements. Included in these guidelines is a section on start-up and phasing-in procedures, which addresses the current need to release resources from the next programming period for advanced programming purposes in order to generate the early build-up of programmes that are in line with new UNDP directives. To date, $746 million of resources from the next programming period have been released for advanced programming purposes. It is expected that these resources will provide the

initial forward programming momentum necessary for UNDP as a whole to meet future programme approval and delivery targets.

26. Finally, it should be noted that comprehensive plans of action outlining strategies for achieving future programme approval and delivery levels have been prepared by each Regional Bureau at the request of the UNDP Executive Committee. The Executive Committee, established in March 1996 as the senior management body dealing with issues most critical to the overall management of UNDP, is closely monitoring all matters pertinent to the successful planning, programming and delivery of UNDP core programme resources.

B. Portfolio management

27. The UNDP investment portfolio is held primarily in the currencies of its major donors, and is composed of commingled funds from various sources invested in bank time deposits, bonds and other risk-averse instruments. Movements in interest and exchange rates are consequently the factors most directly effecting the value of the investment portfolio in United States dollar terms. The weighted average size of the investment portfolio increased from $905 million in 1994 to $1.3 billion in 1995.

28. Interest rates generally declined through 1995 in the industrialized countries. From a strategic perspective, UNDP had placed investments for maturities over a longer period in order to avoid reduced income to the greatest extent possible. As a result, the average interest yield increased from 5.1 per cent in 1994 to 6.1 per cent in 1995. This increase in interest yield, combined with the growth in the size of the overall portfolio, resulted in an increase of $35 million in interest income earned year over year, from $46 million in 1994 to $81 million in 1995. As noted above, the investment portfolio is managed on a commingled basis, and consequently interest earnings of $21 million were transferred to the cost-sharing ($6.8 million) trust funds ($8.9 million) and management services ($5.2 million) accounts, leaving $60 million for UNDP core resources.

29. The portfolio also benefited from a general weakness in the United States dollar over 1995. Measured against the trade-weighted index of the currencies of 10 major trading partners of the United States, the United States dollar declined by 11 per cent between January and April, before recovering by 6 per cent to finish 5 per cent lower for the year. As a result, the value of the non-dollar investments held in the UNDP portfolio realized a gain of $22 million.

30. Losses on exchange amounting to $6.4 million in 1995 (versus a gain of $2.4 million in 1994) resulted from the conversion of currencies for operational needs and the effects of the devaluation of operational currencies held at country offices (see section I.D), including the accumulation of non-convertible currencies.

31. As shown in the following table, the combined yield on the portfolio in 1995 was 7.8 per cent as compared to 6.5 per cent in 1994 (based on the daily

weighted average portfolio of investments, and the interest and exchange gains/losses related to the investment portfolio):

	1994 yield		1995 yield	
Portfolio income	$ millions	Percentage yield	$ millions	Percentage yield
Interest income	46.0	5.1	81.1	6.1
Exchange gains	12.4	1.4	22.4	1.7
Total yield	58.4	6.5	103.5	7.8

C. Status of the Operational Reserve

32. In accordance with Governing Council decision 90/44 of 22 June 1990, the level of the Operational Reserve is determined as 20 per cent of estimated contributions or expenditure, whichever is higher, rounded to the nearest $10 million. On the basis of this formula, the level of the Operational Reserve was retained at $200 million for 1995, which is equivalent to 2.9 months of average 1995 expenditures. There has been no change in the composition of the currencies of the Reserve, which are as follows: United States dollars - $110 million; European currency units - equivalent of $70 million; Japanese yen - equivalent of $10 million; and Swiss francs - equivalent of $10 million. On the basis of current forecasts for income and expenditure, the required level of the Operational Reserve would decline to $170 million for 1996, and be restored to $200 million in 1997.

33. In light of the expectation that the Operational Reserve would be reduced for one year only, the Administrator recommended that the Executive Board suspend the application of the formula for 1996 and retain the Operational Reserve at a level of $200 million.

D. Utilization of accumulated non-convertible currencies

34. UNDP holdings of accumulated non-convertible currencies amounted to the equivalent of $13 million as at 31 December 1995 as compared to $15 million one year earlier. The Cuban peso remains the sole currency designated under this category. During 1995, the amount held in Cuban pesos increased by 1.8 million as an additional contribution was received in 1995. However, the United States dollar value of these holdings declined as a result of the official devaluation of the Cuban peso in November 1995.

35. In connection with Financial Regulations 4.5 and 4.8, UNDP would also like to bring to the attention of the Executive Board that, although the Myanmar kyats and the Democratic People's Republic of Korea wons are not officially designated as accumulating non-convertible currencies, there has been a build-up of substantial balances in these currencies. This is due to the fact that the level of disbursements is not enough to utilize holdings of these currencies in

a reasonable time-frame. As at 31 December 1995, holdings of Myanmar kyats and the Democratic People's Republic of Korea wons totalled the equivalent of $3.1 and $0.7 million, respectively, which represents an increase of $0.16 and $0.2 million, respectively, in the course of 1995.

E. Financial forecasts

36. The forecasts for the years 1996 and 1997 shown in annex tables 1 and 2 with respect to the income and the balance sheet statements reflect the programme delivery targets established by the Administrator as well as other estimates as at the date of preparation of the present report. Under the successor programming arrangements, which will be implemented starting in 1997, the reporting of programme expenditure will be based upon the new TRAC system. For the sake of comparability in this report, programme expenditure forecasts for TRAC have been translated into the old programme expenditure formats in annex table 1.

37. It will be noted that there is a significant reduction in the value of voluntary contributions estimated to be received in 1996. Current estimates amount to $874 million, inclusive of $22 million in contributions pledged in 1995, down from $903 million in 1995. At the same time, the strengthening of the United States dollar over the early course of 1996 has also had a negative impact on the value of voluntary contributions received and/or pending for 1996. The rise in the value of the United States dollar from January to end May resulted in a loss of value equal to some $30 million from the original estimated total of contributions for the year.

38. The Administrator calls to the attention of the Executive Board that although the forecast for voluntary contributions for 1997 has been retained in annex table 1 at the $1 billion target established by the Administrator, the achievement of that level requires a significant increase in the current pledged contributions of major donors.

39. In working out a strategy for programming and delivery of the programming resources for the period 1996-1999, and in order to establish annual programme expenditure targets for this period, the Administrator has been guided by two sets of considerations: (a) factors relating to the end of the cycle and the adoption of new programming arrangements; (b) programmatic factors resulting from implementation of various governing body decisions in recent years.

40. A key factor is, of course, the estimate of resources for the period 1997-1999. While the Executive Board has established a target for voluntary contributions for this period of $3.3 billion, the Board will recall that the Administrator indicated during the first regular session 1996 that, based on the best estimates available, he intends for operational purposes to assume a resource base of $3 billion for this period.

41. The 1996 and 1997 forecasts contained in the present report indicate that the UNDP balance of resources and liquid investments show a decrease in 1996 respectively to $370 million and $304 million, from $462 million and $407 million in 1995, and to $342 million and $281 million in 1997. It is

assumed that the Reserve will be maintained at the existing level, as recommended in paragraph 33. Based on programme delivery targets for 1998 and 1999, it is anticipated that the level of liquid investments will decrease to about $150 million by end of 1999.

II. AGENCY SUPPORT COSTS: FLEXIBILITY ARRANGEMENTS

42. Support-cost flexibility arrangements have been regulated since 1992 by Governing Council decision 91/32 of 25 June 1991, in which the Council approved support-cost flexibility arrangements for eligible executing agencies that are autonomous organizations within the United Nations system and whose annual delivery level of UNDP-funded projects does not exceed $24 million. In annex 3 of the decision, the Council established the variable rates for flexibility payments, ranging from the maximum of 9 per cent for programme delivery under $8 million to zero for delivery exceeding $24 million.

43. Annex table 6 (a) shows a comparison of forecast and actual amounts relating to the delivery of UNDP-financed projects and associated support costs for the eight agencies that were expected to be eligible for support-cost flexibility in 1995. The forecast of approximately $4.1 million for total support-cost reimbursement to those agencies was based on detailed data submitted by agencies in 1995 for that year. By comparison, actual reimbursement for 1995 amounted to approximately $3.3 million and represents an average of 22 per cent of project expenditure for these agencies.

44. Annex table 6 (b) provides data on expected programme delivery for the agencies that are likely to be eligible for flexibility payments in 1996 and estimated support-cost reimbursement to them. For these agencies taken as a group, UNDP is expected to provide support costs at an average of 22 per cent of the estimated programme delivery, as compared with the standard 13 per cent for the agencies retaining the old regime of support-cost reimbursement. The table further indicates that the reimbursement to these agencies, including flexibility payments, is expected to finance an average of 33 per cent of the total costs that agencies expect to incur in support of UNDP-financed projects. The remaining 67 per cent will be met by agencies from sources other than UNDP.

III. RESERVE FOR FIELD ACCOMMODATION

45. The status of the Reserve for Field Accommodation (RFA) as at 31 December 1995 is given in addendum 3 to the present document (DP/1996/28/Add.3).

IV. MANAGEMENT AND OTHER SUPPORT SERVICES

46. In it decisions 83/5 of 24 June 1983 and 84/35 of 29 June 1984, the Governing Council authorized the Administrator to provide, at the request of recipient Governments, management and other support services. The Administrator provides such services through the United Nations Office for Project Services.

47. The Governing Council also decided (decision 88/54) that a report on the status of management services be submitted every two years beginning in 1990. Pursuant to that decision, the latest report of the Administrator on the status of management services covered the biennium 1992-1993 and was submitted to the Executive Board at its third regular session 1994 (DP/1994/56). In its decision 92/39, the Executive Board decided to review the status of MSAs triennially; therefore, a comprehensive report on the status of MSAs covering the years from 1994 to 1996 will be submitted in 1997. The present report covers 1995 only.

48. Programmes benefiting from management services provided by UNDP through UNOPS continue to be funded by multilateral lending institutions (the World Bank, IDB, IFAD), by individual donor countries and by recipient countries themselves. As of the end of 1995, UNOPS was providing services under 107 active agreements with budgets totalling $679.3 million (including management fees of $32.5 million). Expenditures in 1995 totalled $136.9 million including MSA fees of $5.8 million. The foregoing does not include IFAD loans and the Programme of Assistance to the Palestinian People, which had loan drawdowns of $106.6 million and expenditures of $2.4 million respectively. A schedule of agreements entered into or amended in 1995 is provided in annex tables 7 (a) and 7 (b) respectively.

49. Ten new MSAs with funds from Development Banks valued at $90.0 million were entered into during 1995. In addition, the budgets of 17 existing agreements were amended for a net increase of $5.9 million, as follows: 13 agreements were increased by $8.4 million while 4 agreements were reduced by $2.5 million. With the addition of the new agreements, there were, as of 31 December 1995, 49 active projects financed by IDB, IFAD, the World Bank and IDA loans with budgets of $299.1 million (including $15.7 million for management fees).

50. Bilateral funding worth $133.1 million accounted for 18 new MSAs in 1995. In addition, the budgets of 29 existing agreements, including 25 funded by the Government of Japan were amended, resulting in a net increase of $9.1 million, thus bringing the total to 45 active projects with budgets totalling $347.2 million (including management fees of $14.7 million). The new projects represent 11 agreements for the procurement of commodities financed by Japan, with budgets totalling $116.1 million; and 7 agreements initiated with funding from the Australian Development Assistance Bureau, Canada, Denmark, Italy and Switzerland, with budgets totalling $17.0 million. The new agreements initiated with Japanese funding accounted for 87 per cent of the total value of new bilateral agreements.

51. Government funding was made available for two new MSAs with budgets totalling $1.4 million. With the addition of these new agreements and an increase by $2.8 million, due to amendments to five existing agreements, the number of projects financed by Governments themselves as at 31 December 1995 has reached a total of 13 active projects, with budgets totalling $33.0 million (including management fees of $2.1 million).

52. The IFAD portfolio also expanded by 10 new projects during 1995, with loans totalling SDRs 73.7 million and one grant of 150 million Belgian francs. For the IFAD programme, UNOPS undertakes loan administration and project supervision but does not disburse the loan amounts. The loan proceeds are disbursed to the

borrowers directly by IFAD upon verification and authorization by UNOPS. The only exceptions to this procedure are the direct management of five IFAD MSAs signed as at 31 December 1995 for $14.5 million. Loan drawdowns during 1995 totalled $106.6 million. As of 31 December 1995, a total of 97 IFAD projects were under UNOPS supervision in 53 countries.

V. REQUEST FOR ADDITIONAL SUPPORT-COST REIMBURSEMENT FROM THE INTERNATIONAL MARITIME ORGANIZATION AND THE WORLD INTELLECTUAL PROPERTY ORGANIZATION

53. UNDP has received requests for additional support-cost reimbursements from the International Maritime Organization and the World Intellectual Property Organization amounting to Swiss francs 65,785 and 63,065 respectively as a result of the significant appreciation of the Swiss franc vis-à-vis the United States dollar during 1994. These requests are in full conformity with Governing Council decision 92/22, in which the Council established a mechanism for mitigating the adverse impact of exchange rate fluctuations on support costs. The Administrator has authorized payments accordingly.

VI. EXECUTIVE BOARD ACTION

54. The Executive Board may wish to:

1. Note the reduction in voluntary contributions to UNDP core resources and call on donors to increase their contributions in light of the target for contributions established by the Executive Board;

2. Note the build-up in the UNDP balance of general resources and the measures taken by the Administrator to address the matter;

3. Suspend the application of the formula for determining the level of the Operational Reserve for 1996 only and retain the Reserve at its current level of $200 million.

Annex

TABLES

Annex table 1 Statement of actual income and expenditure as at 31 December for the years 1994 and 1995 and projections for 1996 and 1997
(Millions of United States dollars)

I INCOME	1994 Actual	1995 Actual	1995 - 1994 Difference	1995 - 1994 % Change	1996 Forecast	1997 Forecast *
Contributions from Governments						
Voluntary contributions (cash receipts)	932.3	903.2	(29.1)	-3.1%	874.3	1,000.0
Less Transfers to government local office costs	(3.9)	(3.4)	0.5	-12.8%	(5.0)	(5.0)
	928.4	899.8	(28.6)	-3.1%	869.3	995.0
Cost-sharing	596.4	601.0	4.6	0.8%	625.0	650.0
Government cash counterpart contribution	10.5	8.1	(2.4)	-23.2%	10.0	10.0
	606.9	609.0	2.1	0.4%	635.0	660.0
UNDP extrabudgetary income	46.9	39.6	(9.3)	-18.9%	41.8	44.2
Misc. income (net)	57.6	75.6	18.0	31.3%	50.0	50.0
	106.5	115.2	8.7	8.2%	91.8	94.2
TOTAL	1,641.8	1,624.1	(17.7)	-1.1%	1,596.1	1,749.2
II EXPENDITURE						
Programme expenditure						
Indicative planning figures	469.1	437.7	(51.4)	-10.5%	560.0	600.0
Special Programme Resources	43.1	40.5	(2.6)	-6.0%	55.0	80.0
Special Industrial Services	3.3	3.7	0.4	12.1%	3.4	
Special Measures Fund for the Least Developed Countries	3.1	2.0	(1.1)	-35.5%	2.5	2.5
Government cash counterpart contribution	7.0	6.6	(0.4)	-5.7%	10.0	10.0
	545.6	490.5	(55.1)	-10.1%	630.9	692.5
Cost-sharing	474.5	503.5	29.0	6.1%	544.0	580.0
Subtotal	1,020.1	994.0	(26.1)	-2.6%	1,174.8	1,272.5
Programme support costs						
Agency and technical support services	64.3	72.0	7.7	12.0%	110.0	120.0
Programme support and development activities	88.0	85.6	(2.4)	-2.7%	85.7	88.0
UNDP sectoral support costs	5.6	7.7	2.1	37.5%	7.0	
UNDP biennial budget expenditures (net)	154.9	173.1	18.2	11.8%	160.1	168.5
UNDP extrabudgetary expenditures	56.4	46.2	(10.2)	-18.1%	41.8	44.2
TOTAL	1,369.3	1,378.6	(10.7)	-0.8%	1,579.5	1,693.2
EXCESS OF INCOME OVER EXPENDITURE	252.5	245.5	(7.0)	-2.8%	16.6	56.0
Reserve for transitional measures	0.0	(8.4)	(8.4)		0.0	0.0
Reserve for budgeted separations	0.0	(14.0)	(14.0)		0.0	0.0
	0.0	(22.4)	(22.4)		0.0	0.0
EXCESS OF INCOME OVER EXPENDITURE AFTER RESERVES	252.5	223.1	(29.4)	-11.7%	16.6	56.0

* Starting from 1997 the new UNAC system will be introduced. In this paper 1997 expenditure is re-stated in the current IPF format for comparability.

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Annex table 2 **Statement of net assets and liabilities as at 31 December for the years 1994 and 1995 and projections for 1996 and 1997**

(Millions of United States dollars)

	1994 Actual	1995 Actual	1995 - 1994 Difference	1995 - 1994 % Change	1996 Forecast	1997 Forecast
I ASSETS						
A Cash						
Convertible currencies	2.8	5.3	2.5	89.3%	5.8	5.9
Usable non-convertible currencies	0.3	0.0	(0.3)	-96.7%	0.0	0.0
Accumulated non-convertible currencies - main programme	15.4	12.7	(2.7)	-17.5%	13.9	14.0
Cash at country offices	17.7	7.9	(9.8)	-55.4%	8.6	8.7
Subtotal	**36.2**	**25.9**	**-10.3**	**-28.4%**	**28.3**	**28.6**
Government letters of credit	8.7	3.8	(4.9)	-56.3%	4.1	4.2
Investments						
UNDP main programme	279.3	406.9	127.6	45.7%	304.2	281.3
Supplementary activities	760.3	944.6	184.3	24.2%	1031.2	1111.6
Operational Reserve	200.0	200.0	0.0	0.0%	200.0	200.0
Subtotal	**1239.6**	**1551.5**	**311.8**	**25.2%**	**1535.4**	**1592.9**
Total cash, letters of credit and investments	1284.5	1581.2	298.7	23.1%	1567.8	1625.7
B Advances and accounts receivable						
Operating funds provided to Governments	61.4	86.8	25.4	41.4%	94.8	95.9
Operating funds provided to executing agencies	62.6	87.0	24.4	39.0%	95.0	96.1
Other amounts receivable	96.8	65.2	(31.6)	-32.6%	71.2	72.1
Subtotal	**220.8**	**239.1**	**18.3**	**8.3%**	**261.0**	**264.1**
Activities under the Reserve for Field Accomodation	49.1	54.8	5.7	11.6%	62.9	58.0
TOTAL	**1554.4**	**1875.1**	**320.7**	**20.6%**	**1891.7**	**1947.7**
II LIABILITIES						
Operating funds payable to Governments and executing agencies	5.9	15.2	9.3	156.6%	16.2	16.6
Accounts payable	128.7	129.7	1.0	0.8%	138.2	141.6
Agency reimbursement of construction cost and rent income accrual	3.6	3.8			4.0	4.1
Unliquidated obligations of executing agencies	116.9	122.0	5.1	4.4%	130.0	133.2
Management service agreements (net)	81.6	75.1	(6.5)	-8.0%	80.0	82.0
Due to United Nations and UNOPS	1.1	5.9	4.8	424.7%	6.3	6.4
Due to trust funds administered by UNDP	280.6	361.4	80.8	28.8%	385.1	394.5
Junior Professional Officers Programme	7.7	7.0	(0.7)	-9.1%	7.4	7.6
Reserve for transitional measures and budget separations	8.6	20.8	12.2	141.7%	3.5	1.0
Subtotal	**634.7**	**740.9**	**106.0**	**16.7%**	**770.9**	**787.0**
III RESERVES AND UNEXPENDED RESOURCES						
Operational Reserve	200.0	200.0	0.0	0.0%	200.0 *	200.0
Reserve for Field Accommodation	25.0	25.0	0.0	0.0%	25.0 **	25.0 **
Operating surplus of RFA	2.6	4.2	1.6	61.5%	4.5	4.8
Subtotal	**227.6**	**229.2**	**0.0**	**0.7%**	**229.5**	**229.8**
Special Measures Fund for the Least Developed Countries	14.7	12.7	(2.0)	-13.6%	10.2	7.7
Cost-sharing	310.0	377.8	67.8	21.9%	458.8	528.8
Government cash counterpart contribution	9.8	11.0	1.2	11.9%	11.0	11.0
Extrabudgetary activities	46.7	41.5	(5.2)	-11.1%	41.5	41.5
Subtotal	**381.2**	**443.0**	**61.8**	**16.2%**	**521.5**	**589.0**
TOTAL	**1243.5**	**1413.1**	**167.6**	**13.6%**	**1521.9**	**1605.8**
Balance of General Resources	310.9	462.0	152.9	48.6%	369.8	341.9

* Assumes waiver of formula for calculation of the Operational Reserve

** Represents the current authorized level of the Reserve for Field Accomodation, subject to change by the Executive Board

Annex table 3 (a). Contributions outstanding as at 31 December 1995 for 1995 and prior years

(United States dollars)

Country or organization	Voluntary contribution	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
Total	36 415 969	876 261	20 851	12 205 632	216 692 825	266 211 538
Afghanistan	251 700	-	-	-	1 667 135	1 918 835
Albania	608	-	-	-	-	608
Algeria	-	-	-	48 796	1 805 774	1 854 570
Andorra	80	-	-	-	-	80
Anguilla	-	-	-	-	24 000	24 000
Antigua and Barbuda	-	99 713	-	-	-	99 713
Arab Fund for Economic and Social Development	-	-	-	-	3 221 204	3 221 204
Arab Gulf Programme for United Nations Development and Organizations	-	-	-	-	1 490 400	1 490 400
Arab Labour Organization	-	-	-	-	70 000	70 000
Argentina	-	-	-	-	34 349 137	34 349 137
Aruba	-	-	-	-	144 124	144 124
Australia	-	-	-	-	742 046	742 046
Bahrain	-	-	-	-	1 334	1 334
Bangladesh	5 000	-	-	-	163	5 163
Barbados	-	-	-	-	8 500	8 500
Belgium	-	-	-	-	443 419	443 419
Benin	19 000	-	1 500	-	48 977	69 477
Bhutan	-	-	-	-	16 034	16 034
Bolivia	140 000	-	-	226 960	9 385 184	9 752 144
Botswana	-	-	-	-	3 872 258	3 872 258
Brazil	600 000	-	-	4 357 895	18 144 889	23 102 784
British Virgin Islands	-	-	-	-	302 000	302 000
Brunei Darussalam	698	-	-	-	-	698
Bulgaria	21 006	1 479	-	-	-	22 485
Burkina Faso	39 431	-	-	-	-	39 431
Cameroon	163 980	254 065	-	40 650	337 338	796 033
Canada	-	-	-	-	631 785	631 785
Caribbean Community	-	-	-	-	27 020	27 020
Caribbean Development Bank	-	-	-	-	242 678	242 678
Cayman Islands	-	-	-	-	728 659	728 659
Central African Republic	3 455	-	4 271	-	-	7 726
Chile	2 000 000	100 000	-	-	2 012 018	4 112 018
China	-	-	-	-	723 921	723 921
Colombia	-	-	-	153 884	17 108 776	17 262 660
Comoros	3 897	-	-	-	-	3 897
Costa Rica	40 314	35 605	-	19 701	50 307	145 927
Côte d'Ivoire	30 488	-	-	-	-	30 488
Democratic People's Republic of Korea	144 231	-	-	-	-	144 231
Denmark	-	-	-	-	20 580	20 580
Djibouti	-	-	-	-	3 300	3 300
Dominica	20 370	-	-	-	78 792	99 162
Dominican Republic	649 754	-	-	1 557 523	1 858 223	4 065 500
Ecuador	213 549	-	-	31 291	6 068 575	6 313 415
Egypt	119 079	58 461	-	1 084 681	3 558 832	4 821 053

Country or organization	Voluntary contribution	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
El Salvador	-	-	-	-	2 314 168	2 314 168
Fiji	53 453	-	-	-	-	53 453
Finland	-	-	-	-	185 830	185 830
France	-	-	-	-	97 360	97 360
Gambia	8 139	-	-	-	-	8 139
Germany	-	-	-	-	840 835	840 835
Ghana	50 000	-	-	-	618 560	668 560
Greece	893 617	-	-	-	-	893 617
Grenada	4 000	57 051	500	-	41 382	102 933
Guatemala	1 118 659	-	-	2 620	831 596	1 952 875
Guinea Bissau	-	-	-	-	107 172	107 172
Guyana		-	-	-	1 327 025	1 327 025
Honduras	20 000	-	-	33 203	1 275 476	1 328 679
Iceland	340 296	-	-	-	-	340 296
Inter-American Development Bank	-	-	-	-	75 016	75 016
Iran Islamic Republic of	10 000	-	-	-	477 668	487 668
Italy	20 865 295	-	-	-	955 414	21 820 709
Jamaica	43 038	50 633	-	205 751	1 339 800	1 639 222
Kenya	85 461	-	-	367	53 476	139 304
Kiribati	-	-	-	-	30 000	30 000
Kuwait	-	-	-	-	2 933 942	2 933 942
Lebanon	10 000	-	-	-	1 707 925	1 717 925
Lesotho	3 960	-	-	-	-	3 960
Liberia	239 450	-	-	-	-	239 450
Libyan Arab Jamahiriya	137 931	-	-	-	8 471 114	8 609 045
Liechtenstein	8 621	-	-	-	-	8 621
Madagascar	5 790	21 640	-	-	341 440	368 870
Malawi	7 070	-	-	-	139 000	146 070
Maldives	-	-	-	-	16 000	16 000
Mali	14 324	-	-	295 010	123 572	432 906
Marshall Islands	-	-	-	-	205 540	205 540
Mauritania	3 788	-	-	-	131 160	134 948
Mexico	-	-	-	-	73 340	73 340
Mongolia	-	-	-	-	411 500	411 500
Morocco	17 964	-	-	140 768	247 936	406 668
Montserrat	-	-	-	-	140 000	140 000
Mozambique	8 750	-	-	37	28 523	37 310
Nepal	131 560	-	-	-	4 393	135 953
Netherlands	-	-	-	-	5 059 844	5 059 844
Netherlands Antilles	-	-	-	-	664 174	664 174
Nicaragua	-	-	-	-	3 533 026	3 533 026
Niger	11 081	-	1 500	-	-	12 581
Nigeria	154 212	-	-	12 565	33 261	200 038
New Zealand	-	-	-	-	8 987	8 987
Norway	-	-	-	-	1 104 606	1 104 606
Oman	-	-	-	60 151	151 345	211 496
Pakistan	-	-	-	519 144	-	519 144
Panama	-	29 600	-	-	2 518 341	2 547 941
Papua New Guinea	-	-	-	-	2 835 139	2 835 139
Paraguay	-	-	-	19 906	10 915 083	10 934 989

Country or organization	Voluntary contribution	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
Peru	-	-	-	-	22 967 011	22 967 011
Poland	-	-	-	-	920 000	920 000
Qatar	-	-	-	-	924 957	924 957
Republic of Korea	243 000	-	10 000	-	37 320	290 320
Rwanda	-	-	-	-	2 040 000	2 040 000
Saint Kitts and Nevis	-	27 845	-	-	259 680	287 525
Saint Lucia	-	-	-	-	54 651	54 651
Saint Vincent and the Grenadines	-	69 120	-	-	121 743	190 863
Samoa	-	-	-	-	7 967	7 967
Saudi Arabia	-	-	-	3 386 130	4 239 114	7 625 244
Senegal	622 314	-	-	-	-	622 314
Seychelles	10 460	-	-	-	-	10 460
Sierra Leone	-	-	3	-	217 010	217 013
Sudan	594 432	-	-	5 788	785 000	1 385 220
Suriname	55 000	-	-	-	13 650	68 650
Swaziland	-	70 220	-	-	-	70 220
Sweden	-	-	-	-	1 187 141	1 187 141
Switzerland	-	-	-	-	469 281	469 281
Syrian Arab Republic	-	-	-	-	6 500	6 500
Togo	2 033	-	-	-	-	2 033
Trinidad and Tobago	69 444	-	-	-	-	69 444
Tunisia	159 915	-	-	-	268 290	428 205
Turkey	1 533 128	-	-	2 811	1 204 239	2 740 178
Uganda	1 746	-	3 077	-	1 707 278	1 712 101
United Arab Emirates	-	-	-	-	1 003 707	1 003 707
UNCHS	-	-	-	-	111 840	111 840
UNEP	-	-	-	-	27 367	27 367
UNFPA	-	-	-	-	43 121	43 121
UNHCR	-	-	-	-	87 894	87 894
UNICEF	-	-	-	-	371 019	371 019
United Republic of Tanzania	-	829	-	-	-	829
United States of America	3 500 000	-	-	-	2 355 000	5 855 000
Uruguay	-	-	-	-	11 488 182	11 488 182
Vanuatu	-	-	-	-	238	238
Venezuela	369 282	-	-	-	1 647 803	2 017 085
World Bank	-	-	-	-	30 000	30 000
World Food Programme	-	-	-	-	4 271	4 271
Yemen	60 651	-	-	-	259 660	320 311
Yugoslavia	481 326	-	-	-	-	481 326
Zambia	139	-	-	-	-	139
Undetermined	-	-	-	-	274 540	274 540
Total	36 415 969	876 261	20 851	12 205 632	216 692 825	266 211 538

Annex table 3 (b). Aging of contributions

	Voluntary contributions	Special Measures Fund for the Least Developed Countries	Cost-sharing	Government cash counterpart contributions	Total
1991 and prior years	26 154 791	17 774	15 281 588	5 945 520	47 399 673
1992	1 054 670	-	12 190 526	645 087	13 890 283
1993	850 115	-	11 594 394	970 009	13 414 518
1994	2 586 447	3 077	14 683 564	2 021 795	19 294 883
1995	6 646 207	-	162 942 753	2 623 221	172 212 181
Total	37 292 230	20 851	216 692 825	12 205 632	266 211 539

Annex table 4 (a). Income received under cost-sharing arrangements, per recipient countries

(Thousands of United States dollars)

Country or territory	Project cost-sharing received in 1995	Project cost-sharing cumulative total	Programme cost sharing received in 1995	Programme cost sharing cumulative total	Third-party cost-sharing received in 1995	Third-party cost-sharing cumulative total
Total	523.138	2.459.670	9.761	186.368	68.075	741.694
Afghanistan	-	3,062	-	-	1,083	2,165
Albania	62	62	-	-	-	58
Algeria	83	23,826	-	1,408	(334)	1,184
Angola	-	950	-	-	156	8,564
Anguilla	1	132	-	-	-	-
Argentina	86,212	379,531	201	10,027	101	2,436
Armenia	-	-	-	-	20	20
Aruba	621	1,584	-	634	-	-
Bahamas	-	1,193	-	-	-	-
Bahrain	-	11,472	-	-	-	-
Bangladesh	-	12,437	-	-	76	4,262
Barbados	-	160	-	-	284	330
Belize	45	1,033	-	1	-	-
Benin	-	1,100	-	-	-	300
Bermuda	-	125	-	-	-	-
Bhutan	-	1,133	-	-	300	3,180
Bolivia	17,283	55,469	-	-	1,010	28,109
Bosnia	-	-	-	-	200	200
Botswana	(1,745)	11,114	9,434	17,103	-	2,779
Brazil	107,049	366,053	-	21,534	-	1,064
Brunei Darussalam	-	68	-	-	-	-
Bulgaria	934	964	-	-	-	425
Burkina Faso	-	-	-	-	-	602
Burundi	22	2,438	-	-	200	3,082
British Virgin Islands	-	328	-	-	-	71
Central Africa Republic	-	-	-	-	-	2
Cambodia	-	-	-	-	4,904	26,511
Cameroon, Republic of	-	16,138	-	-	1	326
Cape Verde	-	576	-	-	-	516
Cayman Islands	519	1,107	114	219	-	-
Chad	-	200	-	-	70	15,745
Chile	4,950	37,464	-	-	60	250
China	3,457	50,827	-	-	37	21,934
Colombia	79,228	253,365	-	113	4	1,766
Comoros	285	285	-	-	202	216
Congo	-	887	-	9,705	-	69
Cook Islands	-	793	-	-	-	150
Costa Rica	635	5,145	-	-	601	9,188
Cuba	-	-	-	-	5	14
Cyprus	-	543	-	-	-	17
Czechoslovakia	-	243	(67)	-	-	-
Czech Republic	-	-	84	84	-	-

Country or territory	Project cost-sharing received in 1995	Project cost-sharing cumulative total	Programme cost sharing received in 1995	Programme cost sharing cumulative total	Third-party cost-sharing received in 1995	Third-party cost-sharing cumulative total
Democratic People's Republic of Korea	-	267	-	-	-	-
Djibouti	-	1,163	-	-	-	221
Dominican Republic	6,456	28,133	-	-	-	53
Dominica	83	740	-	-	-	75
Ecuador	13,089	50,693	-	-	532	4,710
Egypt	4,909	21,168	-	42	708	13,283
El Salvador	7,530	30,058	-	-	1,733	5,011
Equatorial Guinea	-	59	-	-	267	267
Eritrea	-	-	-	-	495	685
Estonia	-	-	-	-	31	44
Ethiopia	-	1,304	-	-	1,583	4,830
Fiji	-	2,944	-	-	-	5
Gabon	-	14,405	895	6,937	35	35
Gambia	-	335	-	-	447	1,048
Ghana	-	1,262	-	-	525	1,581
Greece	-	585	-	-	-	-
Grenada	-	244	-	-	-	-
Guatemala	8,293	27,404	-	1	2,153	14,637
Guinea	(53)	545	-	-	-	34
Guinea Bissau	-	326	-	-	-	1,181
Guyana	2,511	7,572	-	20	-	317
Haiti	30	2,756	-	-	339	4,865
Honduras	12,965	41,107	-	-	1,163	16,613
Hong Kong	-	60	-	-	-	-
Iceland	-	132	-	-	-	-
India	-	9,810	-	-	19	138
Indonesia	1,768	30,910	-	24,511	491	10,517
Iran, Islamic Republic of	100	32,206	-	398	39	131
Iraq	908	10,339	-	10	415	475
Ivory Coast	188	10,404	-	5,604	53	1,398
Jamaica	1,658	23,035	(290)	3,305	35	1,313
Japan	-	-	(39)	4,360	-	-
Jordan	33	4,507	-	-	-	650
Kenya	-	490	-	-	1,370	8,297
Kiribati	-	30	-	-	-	77
Republic of Korea	1,038	3,043	643	2,411	-	-
Kuwait	134	31,879	257	291	-	-
Kyrgyzstan	200	200	-	-	1,016	1,046
Lao People's Democratic Republic	-	2,835	-	-	290	1,373
Latvia	-	-	-	-	1,234	1,234
Lebanon	1,644	3,371	-	-	309	924
Lesotho	142	142	-	-	416	2,240
Liberia	-	657	-	-	1,025	5,410
Libyan Arab Jamahiriya	4,130	33,960	-	-	-	-
Lithuania	-	-	-	-	316	680
Madagascar	450	1,011	-	8	-	-
Malawi	-	559	-	-	406	2,897

Country or territory	Project cost-sharing received in 1995	Project cost-sharing cumulative total	Programme cost sharing received in 1995	Programme cost sharing cumulative total	Third-party cost-sharing received in 1995	Third-party cost-sharing cumulative total
Malaysia	200	1,396	800	12,721	-	116
Maldives	9	159	-	-	-	1,523
Mali	-	395	-	-	322	5,611
Malta	46	46	-	-	-	-
Marshall Islands	-	75	-	-	-	168
Mauritania	-	2,064	-	-	-	1,522
Mauritius	-	103	-	-	-	-
Mexico	558	13,991	-	-	8	4,991
Micronesia	-	503	-	-	-	-
Moldova	-	-	-	-	699	951
Mongolia	-	275	-	-	2,563	5,039
Montserrat	-	45	-	-	-	80
Morocco	1,173	11,074	-	-	-	564
Mozambique	-	365	-	-	871	9,684
Myanmar	-	-	-	-	170	996
Netherlands Antilles	156	1,243	-	5,328	-	-
Namibia	-	176	-	-	170	343
Nepal	-	6,213	-	-	81	2,201
Nicaragua	10,380	19,749	-	-	3,744	12,646
Niger	-	-	-	-	444	1,144
Nigeria	3,939	19,494	(4,855)	18,263	-	1,012
Niue	-	6	-	-	-	-
National Liberation Movements	-	-	-	-	248	248
Oman	6	26,874	-	505	-	-
Papua New Guinea	880	16,786	-	-	100	3,045
Pakistan	203	950	-	-	-	165
Palestinian People	-	-	-	-	-	2,313
Panama	28,969	62,755	600	6,805	-	5
Paraguay	9,951	51,844	-	-	-	133
Peru	66,174	179,612	-	1,158	159	3,298
Philippines	-	855	-	-	-	511
Poland	232	1,092	(10)	30	122	625
Portugal	-	1,834	(161)	746	-	-
Qatar	45	15,966	-	48	-	144
Romania	-	10	-	-	645	2,002
Russian Federation	-	182	-	-	-	-
Rwanda	300	2,757	-	-	10,463	12,871
South Africa	-	-	-	-	(249)	1,954
Saint Kitts and Nevis	45	141	-	-	-	-
Saint Lucia	15	281	-	-	-	120
Saint Vincent and the Grenadines	26	340	-	-	40	42
Sao Tome and Principe	26	418	-	-	171	219
Saudi Arabia	4,804	112,269	(290)	2,165	-	-
Senegal	-	-	-	-	-	3,019
Sierra Leone	135	298	-	-	136	1,476
Singapore	-	538	-	-	-	-
Slovak	-	-	22	22	-	-
Somalia	906	956	-	-	131	7,274

Country or territory	Project cost-sharing received in 1995	Project cost-sharing cumulative total	Programme cost sharing received in 1995	Programme cost sharing cumulative total	Third-party cost-sharing received in 1995	Third-party cost-sharing cumulative total
Sri Lanka	-	3,036	-	-	70	180
Sudan	1	5,552	-	254	184	15,889
Suriname	-	39	-	369	193	193
Swaziland	-	4,791	-	18	-	1,721
Syria	111	2,386	-	1,815	206	687
Tajikistan	-	-	-	-	150	212
United Republic of Tanzania	-	5,152	-	22	852	2,170
Thailand	-	760	-	-	15	1,297
Togo	36	321	-	-	-	170
Tokelau Islands	-	75	-	3	-	-
Tonga	-	-	-	-	-	55
Trinidad and Tobago	130	1,583	-	18,941	-	-
Trust Territory of the Pacific	-	1,329	-	-	-	56
Tunisia	504	4,013	-	136	-	224
Turks and Caicos Islands	-	20	-	-	-	-
Turkey	1,875	23,262	-	-	-	75
Tuvalu	-	-	-	-	-	755
United Arab Emirates	2,229	32,142	(6)	250	50	352
Uganda	-	2,726	-	-	1,731	4,696
Ukrania	-	-	-	-	(11)	308
United Nations	-	-	30	30	-	-
Uruguay	11,495	46,128	406	590	-	1,870
Uzbekistan	-	-	-	-	90	90
Vanuatu	-	72	-	-	-	70
Venezuela	6,875	56,814	-	29	-	555
Viet Nam	-	5	-	-	783	3,020
Western Samoa	-	939	-	-	-	356
Yemen	30	12,606	-	-	421	29,746
Yugoslavia	-	692	-	-	(200)	1,902
Zaire	-	198	-	-	-	60
Zambia	3	62	-	-	764	1,795
Zimbabwe	40	288	-	-	21	848
Africa regional	-	2,899	-	-	1,464	67,012
Arab regional	200	9,892	-	-	640	16,556
Asia regional	145	1,746	-	-	501	12,744
Europe regional	1,326	3,097	-	-	1,710	8,201
Latin America & the Caribbean regional	1,028	5,659	-	-	1,492	133,383
Interregional	85	2,798	-	-	9,274	93,480
Global	-	-	-	-	212	9,081
Miscellaneous	-	1	1,993	7,394	-	-
Total	523,138	2,459,670	9,761	186,368	68,075	741,694

Annex table 4 (b) Income received under third-party cost-sharing arrangements, details per donors and recipient countries/regions

(Thousands of United States dollars)

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975-1995
TOTAL		68 075	741 694
African Development Bank	Interregional	-	37
	Africa regional	-	7 682
	Subtotal	-	7 719
Africa Leadership Forum	Africa regional	-	18
Agence de coopération culturelle et technique	Chad	-	170
Algeria	Africa regional	-	199
Arab Fund for Economic Social Development	Jordan	-	340
	Arab States regional	-	1 875
	Subtotal	-	2 215
Arab Gulf Programme for United Nations Development Organizations	Djibouti	-	18
	Egypt	-	335
	Guinea-Bissau	-	500
	Haiti	21	650
	Jordan	-	250
	Lebanon	35	35
	Maldives	-	850
	Mali	-	1 850
	Niger	-	502
	Palestinian People	-	850
	Senegal	-	73
	Sierra Leone	-	400
	Sudan	-	39
	Syria	-	263
	Tonga	-	50
	Yemen	-	200
	Arab States Regional	-	677
	Latin America regional	-	450
	Global	-	1 500
	Subtotal	56	9 492
Arab Labour Organization	Arab States regional	-	480
Arab Maritime Transport Academy	Arab States regional	-	1 040
Arab Trade Financing Programme	Arab States regional	-	150
Asian Development Bank	Asia regional	300	300
Asociación Chilena de la Propriedad Industrial	Chile	-	15
Asociación de Zonas Francas de Latino - América y el Caribe	Latin America regional	-	8
Assistance to the Latin American Association for Integration	Latin America regional	-	264

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
Australia	Afghanistan	-	158
	Bhutan	-	243
	Bolivia	-	2
	Cambodia	-	551
	China	-	481
	Egypt	-	227
	El Salvador	-	10
	Eritrea	155	155
	Ethiopia	-	642
	Honduras	-	11
	Lao People's Democratic Republic	290	290
	Maldives	-	101
	Mongolia	456	1 370
	Myanmar	56	82
	Nicaragua	-	22
	Papua New Guinea	30	1 831
	Philippines	-	151
	Poland	-	4
	Sri Lanka	14	25
	Saint Vincent	-	2
	Vanuatu	-	45
	Viet Nam	-	1 095
	Yemen	-	4
	Asia regional	219	1 967
	Global	-	19
	Interregional	387	893
	Subtotal	1 607	10 381
Austria	Bangladesh	-	147
	Bosnia	200	200
	Burundi	-	250
	China	-	258
	Egypt	-	420
	Ethiopia	-	40
	India	-	119
	Kenya	4	4
	Nicaragua	-	107
	Uganda	-	550
	Yugoslavia	(200)	1 871
	Interregional	50	80
	Europe regional	-	100
	Africa regional	-	200
	Subtotal	54	4 346
Belgium	Algeria	-	184
	Indonesia	250	250
	Kenya	415	1 891
	Mali	-	1 075
	Mauritania	-	24
	Interregional	-	72
	Africa regional	440	892
	Subtotal	1 105	4 388
Canada	Angola	-	420
	Argentina	-	1
	Brazil	-	173
	Cambodia	9	9
	Cape Verde	-	20
	Chad	70	70
	China	-	164
	Colombia	-	52
	Congo	-	24
	Cuba	6	6
	Djibouti	-	38
	Egypt	468	738
	El Salvador	-	836
	Ethiopia	(73)	52
	Gabon	35	35

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
Canada (continued)	Honduras	-	98
	Indonesia	16	16
	Jamaica	35	189
	Latvia	300	300
	Lebanon	110	110
	Liberia	-	262
	Lithuania	100	268
	Malawi	-	101
	Maldives	-	40
	Mali	41	115
	Myanmar	-	37
	Niger	294	294
	Poland	-	11
	Romania	57	57
	Sao Tomé and Principe	-	8
	Somalia	-	208
	Sri Lanka	-	18
	Sudan	-	1 067
	Tunisia	-	31
	Turkey	-	39
	Uganda	-	15
	Yemen	-	95
	Zambia	55	383
	Global	-	84
	Interregional	114	11 466
	Africa regional	-	682
	Asia regional	72	72
	Caribbean regional	-	4
	Latin America regional	-	1 489
	Subtotal	1 709	21 197
Caribbean Development Bank	Dominica	-	25
	Saint Lucia	-	120
	Latin America regional	-	582
	Subtotal	-	727
Caribbean Community Secretariat	Latin America regional	-	127
Central African Development Bank	Africa regional	-	163
Central American Bank for Economic Integration	Latin America regional	-	36
Denmark	Angola	-	500
	Bangladesh	(7)	293
	Bolivia	250	2 104
	Botswana	-	1 045
	China	-	384
	Costa Rica	588	2 197
	Ecuador	532	1 670
	Egypt	-	542
	El Salvador	471	471
	Eritrea	150	150
	Ethiopia	-	300
	Guatemala	205	205
	Kenya	31	31
	Malawi	-	300
	Mozambique	-	1 200
	Sudan	-	118
	Viet Nam	151	151
	Yemen	-	247
	Asia regional	-	838
	Africa regional	-	1 938
	Latin America regional	-	47
	Global	-	100
	Interregional	270	2 652
	Subtotal	2 641	17 483

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
East African Development Bank	Africa regional	-	46
European Economic Community	Barbados	134	134
	Brazil	-	175
	Equatorial Guinea	205	205
	Honduras	-	25
	Kenya	680	680
	Lesotho	-	151
	Malawi	64	177
	Mali	28	113
	Poland	-	72
	Romania	5	5
	Sudan	-	287
	Yemen	-	3 009
	Arab States regional	-	123
	Europe regional	-	77
	Interregional	95	2 228
	Subtotal	1 211	7 461
Finland	Bolivia	-	311
	Cambodia	-	847
	China	37	287
	Costa Rica	-	573
	Estonia	31	44
	Ethiopia	-	94
	Indonesia	-	364
	Kenya	116	195
	Lebanon	-	48
	Nicaragua	-	341
	Panama	-	5
	Somalia	-	92
	Sudan	-	2 111
	Uganda	-	322
	United Republic of Tanzania	50	877
	Africa regional	-	2 439
	Asia regional	-	265
	Interregional	20	396
	Subtotal	254	9 611
Food and Agricultural Organization of the United Nations	Interregional	30	40
France	Angola	-	1 000
	China	-	108
	Comoros	202	202
	Dominican Republic	-	18
	Egypt	-	112
	Equatorial Guinea	16	16
	Ethiopia	-	87
	Guinea	-	34
	Haiti	-	2 108
	Honduras	-	69
	Lebanon	93	93
	Morocco	-	466
	Myanmar	21	30
	Nicaragua	-	41
	Niger	-	20
	Romania	-	431
	Tunisia	-	68
	Turkey	-	36
	United Republic of Tanzania	20	20
	Uzbekistan	52	52
	Zambia	247	393
	Zimbabwe	-	32
	Africa regional	-	4 035
	Latin America regional	-	1 392
	Global	-	173
	Interregional	171	776
	Subtotal	822	11 812

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
Germany	Cambodia	3	32
	China	-	407
	Dominican Republic	-	25
	Honduras	84	89
	Jordan	-	28
	Malawi	-	235
	Mauritania	-	96
	Myanmar	10	38
	Paraguay	-	109
	United Republic of Tanzania	-	43
	Uruguay	-	4
	Yemen	-	1 992
	Asia regional	-	62
	Interregional	2	2 550
	Global	-	196
	Subtotal	99	5 906
Greece	Egypt	-	500
	Ethiopia	-	30
	Sierra Leone	20	20
	Subtotal	20	550
Honokong	China	-	6 443
	Sierra Leone	50	50
	Subtotal	50	6 493
Hungary	Europe regional	-	6
Inter-American Development Bank	Bolivia	-	2 009
	Honduras	20	20
	Latin America regional	826	6 405
	Subtotal	846	8 434
International Development Research Centre	Egypt	160	160
	Syria	-	161
	Interregional	66	66
	Subtotal	226	387
International Finance Corporation	Latin America regional	-	1 413
	Africa regional	-	8 427
	Subtotal	-	9 840
International Fund for Agricultural Development	Argentina	101	700
	Venezuela	-	520
	Arab States regional	-	30
	Latin America regional	-	901
	Global	-	24
	Subtotal	101	2 175
International Labour Organization	Jordan	-	32
	Palestinian People	-	164
	Arab States regional	-	380
	Interregional	-	238
	Subtotal	-	814
International Monetary Fund	Latin America regional	-	375
International Tele-communication Union	Brazil	-	47
Iran, Islamic Republic of	Arab States regional	-	2 003

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
Ireland	Albania	-	58
	Uganda	217	217
	United Republic of Tanzania	32	32
	Zambia	30	30
	Europe regional	-	100
	Subtotal	279	437
Israel	Latin America regional	-	50
Instituto regional de Cooperación	Sierra Leone	-	200
Italy	Argentina	-	1 200
	Bolivia	-	8 174
	China	-	10 214
	Colombia	-	122
	Egypt	-	325
	Eritrea	20	160
	Ethiopia	134	134
	Honduras	-	1 920
	Kenya	-	1 618
	Myanmar	-	160
	Somalia	-	2 430
	Sri Lanka	-	40
	Sudan	124	124
	Yemen	-	325
	Africa regional	-	3 127
	Latin America regional	-	105 867
	Global	-	300
	Interregional	298	6 317
	Subtotal	576	142 557
Japan	Benin	-	300
	Bhutan	300	300
	Burundi	200	200
	Cambodia	-	100
	Cook Islands	-	150
	Egypt	-	1 100
	Equatorial Guinea	23	23
	Haiti	152	152
	Honduras	-	86
	Indonesia	-	200
	Lao People's Democratic Republic	-	324
	Maldives	-	532
	Mongolia	250	738
	Myanmar	-	499
	Nepal	-	524
	Samoa	-	356
	Thailand	-	339
	Tuvalu	-	755
	United Republic of Tanzania	-	300
	Viet Nam	-	195
	Yemen	340	340
	Latin America regional	300	1 000
	Africa regional	(164)	767
	Asia regional	452	4 982
	Europe regional	300	600
	Interregional	-	2 054
	Subtotal	2 153	16 916
Jordan	Palestinian people	-	457
Junta del Acuerdo de Cartagena	Peru	-	6
Latin American Centre for Development Administration	Latin America regional	-	67

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
Latin American Institute for Economic and Social Planning	Paraguay	-	24
	Latin America regional	-	356
	Subtotal	-	380
League of Arab States	Arab States regional	-	100
Libyan Arab Jamahiriya	Africa regional	-	97
Luxembourg	Haiti	166	166
	Nicaragua	-	89
	Africa regional	490	940
	Subtotal	656	1 195
Mauritania	Arab States regional	-	12
Miscellaneous	Bangladesh	(17)	209
	Cambodia	204	204
	Chad	-	8 975
	Lebanon	71	195
	Liberia	-	1 155
	Mauritania	-	687
	Romania	26	42
	Sudan	-	738
	Interregional	5	868
	Latin America regional	(5)	260
	Subtotal	284	13 333
Morocco	Africa regional	-	64
Netherlands	Afghanistan	-	580
	Angola	-	231
	Armenia	20	20
	Bangladesh	-	271
	Bhutan	-	750
	Bolivia	635	5 421
	Botswana	-	941
	Brazil	-	64
	Burundi	-	26
	Cambodia	4 643	19 357
	Chad	-	4 487
	China	-	758
	Colombia	-	1 568
	Costa Rica	3	6 228
	Côte d'Ivoire	-	1 299
	Ecuador	-	2 706
	Egypt	-	2 000
	El Salvador	507	1 065
	Ethiopia	-	283
	Ghana	525	1 031
	Guatemala	1 203	13 239
	Guinea-Bissau	-	418
	Honduras	926	13 702
	Indonesia	-	8 853
	Jamaica	-	198
	Kyrgyzstan	850	850
	Lao People's Democratic Republic	-	368
	Latvia	934	934
	Lesotho	-	1 673
	Liberia	-	1 605
	Lithuania	216	412
	Malawi	-	337
	Mauritania	-	244
	Moldova	436	688
	Mongolia	1 834	1 834
	Mozambique	552	2 885
	Nepal	-	1 140
	Nicaragua	649	2 200
	Niger	125	125

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
Netherlands (continued)	Nigeria	-	1 012
	Peru	-	1 955
	Philippines	-	360
	Romania	177	662
	Rwanda	982	2 683
	Senegal	-	2 946
	Somalia	17	17
	Sri Lanka	6	6
	Sudan	-	5 592
	Surinam	193	193
	Swaziland	-	1 715
	Uganda	612	1 401
	Ukraine	(60)	259
	United Republic of Tanzania	120	145
	Viet Nam	272	624
	Yemen	81	17 623
	Zambia	58	172
	Zimbabwe	-	284
	Africa regional	(25)	4 845
	Europe regional	145	190
	Latin America regional	56	790
	Interregional	2 067	14 130
	Subtotal	18 759	158 395
New Zealand	China	-	991
	Fiji	-	5
	Indonesia	25	140
	Iran, Islamic Republic of	-	48
	Kenya	-	706
	Kiribati	-	77
	Mexico	5	7
	Papua New Guinea	-	1 052
	Sierra Leone	33	33
	Viet Nam	-	29
	Subtotal	63	3 088
Niger Basin Authority	Africa Regional	-	142
Non-governmental organizations	Bolivia	22	9 058
	Colombia	4	4
	Congo	-	20
	Cyprus	-	17
	Egypt	-	150
	Gambia	-	12
	Guatemala	-	8
	Haiti	-	39
	Honduras	-	6
	Lebanon	-	20
	Liberia	25	25
	Montserrat	-	29
	Myanmar	25	25
	Nepal	20	20
	Peru	136	749
	Poland	122	168
	Romania	39	39
	Sao Tome and Principe	-	6
	Uganda	-	2
	Ukraine	36	36
	Uruguay	-	9
	Uzbekistan	38	38
	Venezuela	-	19
	Yugoslavia	-	25
	Zambia	10	10
	lobal	-	100
	Latin America regional	42	42
	Interregional	50	50
	Subtotal	569	10 726
Norway	Afghanistan	411	411
	Angola	-	447

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
Norway (continued)	Cambodia	-	1 028
	Egypt	-	543
	El Salvador	755	1 334
	Ethiopia	1 234	2 084
	Guatemala	415	646
	Honduras	-	91
	India	19	19
	Malawi	-	226
	Mali	253	1 512
	Mozambique	283	283
	Namibia	-	40
	Nicaragua	-	1 109
	National Liberation Movement	248	248
	Somalia	-	44
	South Africa	(249)	1 954
	Sri Lanka	50	50
	Syria	206	206
	Uganda	902	1 575
	Ukraine	8	8
	United Republic of Tanzania	439	503
	Yugoslavia	-	6
	Zambia	40	248
	Zimbabwe	15	449
	Asia regional	(542)	145
	Africa regional	(413)	2 562
	Latin America regional	21	73
	Interregional	1 146	13 032
	Subtotal	5 241	30 876
Organization of African Unity	United Republic of Tanzania	31	31
Organization of Petroleum Exporting Countries	Egypt	-	1 500
	Africa regional	-	8 001
	Arab States regional	-	7 641
	Asia regional	-	1 999
	Latin America regional	-	3 500
	Interregional	-	1 898
	Global	-	2 281
	Subtotal	-	26 820
Philippines	China	-	1
Portugal	Angola	156	789
	Cape Verde	-	320
	Guinea-Bissau	-	101
	Mozambique	-	573
	Sao Tome and Principe	171	205
	Interregional	-	141
	Africa regional	45	195
	Subtotal	372	2 324
Republic of Korea	Eritrea	-	50
	Global	540	790
	Subtotal	540	840
Russia	China	-	19
Saudi Arabia	Yemen	-	5 000
Southern African Centre for Cooperation in Agriculture	Mozambique	-	6
Secretaría Ejecutiva del Convenio Andrés Bello	Chile	-	30
Somalia	Africa regional	-	20

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
Spain	Bolivia	-	213
	Costa Rica	-	13
	El Salvador	-	1 000
	Ethiopia	-	25
	Mexico	-	149
	Mozambique	-	299
	Europe regional	-	225
	Latin America regional	-	771
	Interregional	95	490
	Subtotal	95	3 185
Sweden	Afghanistan	205	452
	Angola	-	4 098
	Bolivia	-	528
	Botswana	-	445
	Burundi	-	315
	Cameroon	-	325
	China	-	3
	Costa Rica	-	134
	Ecuador	-	333
	Egypt	-	920
	El Salvador	-	265
	Ethiopia	333	333
	Guatemala	-	147
	Guinea-Bissau	-	162
	Kenya	-	1 396
	Lao People's Democratic Republic	-	329
	Malawi	302	302
	Moldova	263	263
	Mongolia	-	52
	Mozambique	36	3 288
	Namibia	-	133
	Nicaragua	2 817	7 725
	Papua New Guinea	70	70
	Sri Lanka	-	15
	Sudan	-	2 333
	Uganda	-	463
	United Republic of Tanzania	72	72
	Viet Nam	-	566
	Zambia	15	15
	Africa regional	705	2 140
	Asia regional	-	14
	Latin America regional	-	899
	Interregional	2 718	13 247
	Subtotal	7 536	41 782
Switzerland	Bangladesh	-	2 217
	Bolivia	103	117
	Burundi	-	2 291
	Chad	-	419
	Chile	-	20
	Côte d'Ivoire	-	46
	Cuba	(1)	8
	Egypt	-	500
	Ethiopia	-	50
	Gambia	447	782
	Ghana	-	550
	Guatemala	307	307
	Indonesia	200	200
	Kenya	-	5
	Kyrgzstan	29	29
	Mexico	-	55
	Nepal	-	80
	Nicaragua	240	488
	Niger	25	25
	Peru	-	350
	Rwanda	-	707
	United Republic of Tanzania	50	50

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
Switzerland (continued)	Viet Nam	310	310
	Africa regional	100	1 086
	Asia regional	-	1 719
	Global	(328)	697
	Interregional	1 411	11 216
	Subtotal	2 893	24 324
Tunisia	Palestinian people	-	24
United Kingdom of Great Britain and Northern Ireland	Afghanistan	467	467
	Angola	-	79
	Barbados	150	150
	Brazil	-	500
	Cambodia	-	140
	Cameroon	1	1
	China	-	747
	Egypt	-	1 770
	Eritrea	170	170
	Ethiopia	(45)	64
	Gambia	-	44
	Guyana	-	250
	Honduras	-	199
	Kenya	119	166
	Liberia	-	309
	Malawi	-	709
	Mongolia	23	23
	Mozambique	-	891
	Myanmar	38	55
	Nicaragua	-	97
	Romania	341	341
	Rwanda	3 492	3 492
	Sierra Leone	33	33
	Somalia	114	114
	Sri Lanka	-	26
	Sudan	-	326
	United Republic of Tanzania	17	17
	Yemen	-	856
	Zaire	-	60
	Zambia	19	19
	Africa regional	286	2 025
	Asia regional	-	33
	Latin america regional	24	24
	Interregional	256	6 428
	Subtotal	5 505	20 625
United Nations	Afghanistan	-	97
	Brazil	-	69
	Central African Republic	-	2
	Cambodia	-	40
	Cape Verde	-	57
	Comoros	-	9
	Côte d'Ivoire	53	53
	Djibouti	-	165
	Ecuador	-	1
	Iraq	415	415
	Liberia	200	200
	Mauritania	-	227
	Mexico	-	4 755
	Mozambique	-	259
	Namibia	170	170
	Rwanda	5 239	5 239
	Tonga	-	5
	Uganda	-	151
	Global	-	33
	Interregional	-	378
	Latin America regional	-	34
	Subtotal	6 077	12 3..
United Nations Centre for Human Settlements	Bangladesh	100	100
	Barbados	-	46
	Bhutan	-	23

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
United Nations Centre for Human Settlements (continued)	Bolivia	-	122
	Burkina Faso	-	102
	British Virgin Islands	-	71
	Cape Verde	-	91
	Chile	60	185
	Costa Rica	-	16
	Dominica	-	50
	Egypt	80	80
	Guyana	-	57
	Iran, Islamic Republic of	29	73
	Jamaica	-	40
	Lao People's Democratic Republic	-	62
	Mexico	-	22
	Montserrat	-	51
	Myanmar	-	45
	Nepal	57	57
	Nicaragua	-	120
	Qatar	-	10
	Sierra Leone	-	46
	Saint Vincent and the Grenadines	40	40
	United Arab Emirates	-	132
	Vanuatu	-	25
	Venezuela	-	6
	Zimbabwe	-	77
	Latin America regional	-	618
	Subtotal	366	2 367
United Nations Children's Fund	Argentina	-	15
	Bhutan	-	13
	Bolivia	-	50
	Brazil	-	19
	China	-	245
	Colombia	-	20
	Costa Rica	10	10
	Ethiopia	-	40
	Guatemala	23	76
	Iraq	-	60
	Kyrgyzstan	-	15
	Malawi	40	66
	Mali	-	300
	Mexico	3	3
	Nepal	-	357
	Nicaragua	38	227
	Niger	-	178
	Papua New Guinea	-	92
	Qatar	-	130
	Sierra Leone	-	7
	Sudan	-	200
	United Arab Emirates	50	220
	United Republic of Tanzania	21	41
	Zambia	10	35
	Latin America regional	-	15
	Interregional	21	389
	Subtotal	216	2 823
United Nations Educational, Scientific and Cultural Organization	Congo	-	25
	Dominican Republic	-	10
	Egypt	-	204
	Jamaica	-	46
	Lebanon	-	423
	Thailand	15	15
	Venezuela	-	10
	Subtotal	15	733

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
United Nations Environmental Programme	Indonesia	-	14
	Jamaica	-	265
	Tunisia	-	65
	Interregional	-	75
	Subtotal	-	419
United Nations International Drug Control Programme	Costa Rica	-	10
	Jamaica	-	132
	Thailand	-	855
	Subtotal	-	997
United Nations Development Fund for Women	Kenya	5	5
	Syria	-	57
	Subtotal	5	62
United Nations Population Fund	Cambodia	40	40
	China	-	144
	Indonesia	-	130
	Kyrgyzstan	137	137
	Nepal	4	23
	Thailand	-	63
	Viet Nam	50	50
	Arab States regional	240	400
	Interregional	-	30
	Subtotal	471	1 017
United Nations High Commissioner for Refugees	Cambodia	-	2 158
	China	-	50
	Kyrgyzstan	-	15
	Sudan	-	188
	Tajikistan	150	150
	Arab States regional	-	145
	Subtotal	150	2 706
United Nations Industrial Development Organization	Algeria	(334)	1 000
	Comoros	-	5
	Costa Rica	-	7
	Qatar	-	4
	Tunisia	-	60
	Interregional	-	75
	Subtotal	(334)	1 151
United Nations Trust Fund for Sudano-Sahelian Activities	Somalia	-	294
	Africa regional	-	2 600
	Subtotal	-	2 894
Office of the United Nations Disaster Relief Coordinator	Argentina	-	20
	Bangladesh	-	25
	Chad	-	200
	China	-	170
	El Salvador	-	30
	Thailand	-	25
	Interregional	-	25
	Subtotal	-	495
United Nations Volunteers	Latin America regional	-	50
USA for Africa	Mauritania	-	100
United States of America	Angola	-	1 000
	Argentina	-	500
	Bangladesh	-	1 000
	Botswana	-	343
	Brazil	-	14

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
United States of America	Bulgaria	-	425
	Burkina Faso	-	500
	Cambodia	-	2 000
	Cape Verde	-	28
	Chad	-	1 424
	China	-	50
	Egypt	-	67
	Equitorial Guinea	23	23
	Ethiopia	-	572
	Haiti	-	1 750
	Indonesia	-	350
	Jamaica	-	443
	Kenya	-	1 600
	Liberia	800	1 854
	Malawi	-	444
	Mali	-	646
	Marshall Islands	-	168
	Mauritania	-	144
	Mongolia	-	1 022
	Myanmar	20	25
	Nicaragua	-	80
	Peru	-	215
	Poland	-	370
	Romania	-	425
	Rwanda	750	750
	Sierra Leone	-	687
	Somalia	-	4 075
	Sudan	-	2 160
	Swaziland	-	6
	Tajikistan	-	62
	Togo	-	170
	Trust Territory of the Pacific Islands	-	56
	Ukraine	5	5
	Uruguay	-	1 857
	Yemen	-	55
	Africa regional	-	8 598
	Asia regional	-	311
	Europe regional	965	5 065
	Latin America regional	-	3 982
	Caribbean regional	228	228
	Interregional	-	651
	Global	-	5
	Subtotal	2 791	46 205
Venezuela	Egypt	-	10
West Africa Development Bank	Africa regional	-	538
World Bank	Bhutan	-	1 851
	Brazil	-	3
	Egypt	-	80
	Gambia	-	210
	Iran, Islamic Republic of	10	10
	Lesotho	416	416
	Malaysia	-	116
	Morocco	-	98
	Pakistan	-	165
	Zambia	280	490
	Zimbabwe	6	6
	Africa regional	-	2 544
	Arab States regional	400	1 500
	Asia regional	-	37
	Europe regional	300	1 838
	Interregional	2	492
	Latin America regional	-	1 264
	Global	-	2 779
	Subtotal	1 414	13 899

Donor	Recipient country/region	Amount in 1995	Cumulative amount 1975 - 1995
World Health Organization	Botswana	-	5
	Cambodia	5	5
	China	-	10
	Guyana	-	10
	Palestinian people	-	818
	Subtotal	5	848
World Food Programme	Guatemala	-	9
	Honduras	133	297
	Peru	23	23
	Sudan	60	606
	United Republic of Tanzania	-	39
	Subtotal	216	974
TOTAL		68 075	741 694

Annex table 5 Programme expenditure for the twelve months ended 31 December 1995

(United States Dollars)

Agency	Indicative planning figures					Indicative planning figure add-on funds	Indicative planning figure sub-line	Special Programme Resources	Special Industrial Services	Special Measures Fund for the Least Developed Countries	Cash counterpart	Total
	Country	Regional	Inter-Regional	Global	Total							
United Nations	24,391,726	466,236	114,439	0	24,972,401	0	0	2,812,263	0	145,355	1,134,826	29,064,865
UNIDO	12,464,702	898,779	0	0	13,363,481	0	0	360,350	3,695,515	7,248	105,817	17,532,411
FAO	39,150,572	4,128,803	408,390	9,729	43,697,494	0	0	0	0	0	73,546	43,771,040
UNESCO	7,921,489	266,422	13,432	0	8,201,323	0	0	42,576	0	0	0	8,243,899
ILO	20,984,746	648,244	79,855	0	21,712,845	0	0	500,922	0	53,909	0	22,267,676
ECA	0	270,244	0	0	270,244	0	0	0	0	23,290	0	293,534
ECLAC	0	419,445	0	0	419,445	0	0	0	0	0	0	419,445
ESCAP	0	1,463,627	0	0	1,463,627	0	0	1,151	0	0	0	1,464,778
ESCWA	21,253	98,993	0	0	120,246	0	0	0	0	0	0	120,246
ECE	0	433,201	0	0	433,201	0	0	0	0	0	0	433,201
UNCTAD	3,839,773	1,030,065	123,583	0	4,993,421	0	0	385,529	0	17,500	0	5,396,450
UNCHS	15,902,076	253,124	4,310,643	0	20,465,843	0	0	150,226	0	0	1,367,712	21,983,781
ICAO	39,653,000	1,325,279	13,762	0	40,992,041	0	83,514	1,409	0	0	1,510,115	42,587,079
WHO	6,715,596	189,889	688,948	6,235,105	13,829,538	0	0	68,657	0	0	0	13,898,195
WORLD BANK	7,503,384	6,652,781	3,521,668	4,692,398	22,370,231	0	98,332	1,072,484	0	0	0	23,541,047
IFC	169,833	3,239,288	12,781	0	3,421,902	0	0	0	0	0	0	3,421,902
UPU	134,139	103,090	0	0	237,229	0	0	0	0	0	0	237,229
ITU	3,866,595	742,853	0	0	4,629,448	0	0	0	0	0	0	4,629,448
WMO	1,312,543	249,539	7,746	0	1,569,828	0	0	0	0	0	0	1,569,828
IMO	306,457	57,989	0	0	364,446	0	0	0	0	0	0	364,446
WIPO	1,097,808	364,395	(1,778)	0	1,460,425	0	0	0	0	0	4,895	1,465,320
IAEA	550,751	771,060	0	0	1,321,811	0	0	0	0	0	0	1,321,811
ITC	2,367,683	1,191,151	0	0	3,558,834	27,507	0	0	0	0	20,379	3,606,720
WTO	1,804,357	0	0	0	1,804,357	0	0	0	0	0	0	1,804,357
AfDB	98,050	236,000	0	0	334,050	0	0	0	0	0	0	334,050
AsDB	2,042,572	63,380	0	0	2,105,952	0	0	0	0	0	0	2,105,952
IMF	2,662,192	853,856	239,578	0	3,755,626	0	0	5,914	0	0	0	3,761,540
AFESD	0	822,034	0	0	822,034	0	0	0	0	0	0	822,034
UNITAR	(33,855)	0	65,074	0	31,219	0	0	0	0	0	0	31,219
EBRD	0	0	171,313	0	171,313	0	0	0	0	0	0	171,313
UNV	9,987,664	92,310	0	0	10,079,974	0	0	49,934	0	0	0	10,129,908
Governments	562,149,667	5,751,048	358,800	0	568,259,515	2,596,602	1,303,761	12,736,405	0	1,435,069	1,427,094	587,758,446
OPS	75,613,228	15,763,744	2,595,983	7,513,001	101,485,956	751,367	211,883	34,483,763	0	374,648	988,755	138,296,372
UNDP-Other	967,306	(597,179)	0	0	370,127	0	0	746,876	0	0	0	1,117,003
NGO	0	115,032	0	0	115,032	0	0	0	0	0	0	115,032
Total (inclusive of cost-sharing)	843,665,287	48,364,722	12,724,217	18,450,233	923,204,459	3,375,476	1,697,490	53,418,479	3,695,515	2,057,019	6,633,139	994,081,577
Charged to: Source of funds as per column heading	370,939,856	41,483,279	3,025,311	17,345,329	432,793,775	3,283,212	1,616,106	40,509,068	3,695,515	2,049,482	6,633,139	490,580,297
Cost-sharing	472,725,431	6,881,443	9,698,906	1,104,904	490,410,684	92,264	81,384	12,909,411	-	7,537		503,501,280
Total (inclusive of cost-sharing)	843,665,287	48,364,722	12,724,217	18,450,233	923,204,459	3,375,476	1,697,490	53,418,479	3,695,515	2,057,019	6,633,139	994,081,577

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Annex table 6 (a). **Agency support costs in 1995 under flexibility arrangements: forecasts versus actual for 1995 a/**

(thousands of US dollars)

		IAEA	IMO	ITU	ITC	UPU	WIPO	WMO	WTO	Total for all agencies
1.	Delivery of UNDP-funded projects									
	Forecast	1,500	500	5,000	6,550	327	1,600	1,230	2,000	18,707
	Actual	1,322	364	4,629	3,559	237	1,460	1,570	1,804	14,946
2.	Standard support cost									
	Forecast	195	65	650	852	43	208	160	260	2,433
	Actual	172	47	602	463	31	190	204	235	1,944
3.	Flexibility requirements									
	Forecast	135	45	450	590	29	144	111	180	1,684
	Actual	119	33	417	320	21	131	141	162	1,344
4.	Total support cost (item 2 + item 3)									
	Forecast	330	110	1,100	1,442	72	352	271	440	4,117
	Actual	291	80	1,019	783	52	321	345	397	3,288
5.	Percentage of total support costs to programme delivery (item4 / item1)									
	Forecast	22%	22%	22%	22%	22%	22%	22%	22%	22%
	Actual	22%	22%	22%	22%	22%	22%	22%	22%	22%

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a/ Prepared in accordance with Governing Council decision 91/32

Annex table 6 (b). Forecast of 1996 agency support costs under flexibility arrangements a/

(thousands of US dollars)

		IAEA	IMO	ITU	ITC	UPU	WIPO	WMO	WTO	Total for all agencies
1.	Estimated delivery of UNDP – financed projects	1,500	50	3,500	4,000	500	1,200	1,314	1,800	13,864
2.	Standard support cost at 13%	195	6.5	455	520	65	156	171	234	1,803
3.	Flexibility requirements	135	4.5	315	360	45	108	118	162	1,248
4.	UNDP – reimbursable support costs on UNDP – financed projects (item 2 + item 3)	330	11	770	880	110	264	289	396	3,050
5.	Percentage of UNDP – reimbursable support costs to delivery of UNDP – financed projects (item4 / item1)	22%	22%	22%	22%	22%	22%	22%	22%	22%
6.	Total agency support costs on UNDP – financed projects	845	38	2,230	900	155	416	3,811	916	9,311
7.	Percentage of UNDP – reimbursable support costs to agency's total support cost on UNDP – financed projects (item 4 / item 6)	39.07%	28.95%	34.53%	97.78%	70.97%	63.45%	7.58%	43.23%	32.76%

a/ Prepared in accordance with Governing Council decision 91/32

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Annex table 7 (a). New Management Service Agreements during the year 1995

(US dollars)

Recipient country	Agreement description	Source of funding	Date of signature		Budget (Millions of $) a/	Duration (Years)
I. DEVELOPMENT BANKS						
Argentina	Consolidation – Public Sector	IADB	14 July 1995		3 65	0 8
Argentina	Public Investment Secretariat	World Bank	N/A	b/	0 33	0 5
Brazil	Natural Resource Management	World Bank	N/A	b/	2 25	1 0
Guatemala	Rural Development	IFAD	17 May 1995		0 33	2 0
Haiti	Small-Scale Irrigation	IFAD	N/A	b/	1 59	1 5
Iran, Islamic Republic of	Irrigation Improvement Project	World Bank	N/A	b/	25 59	4 0
Peru	Procurement Component System	IADB	11 July 1995		0 47	1 0
Somalia	Mogadiscio Water Supply	CEC	21 Feb 1995		0 26	0 4
Turkey	Second Health Project	World Bank	29 Nov 1995		54 77	6 8
Uganda	Multisectorial Procurement	World Bank	28 June 1995		0 74	1 5
Subtotal					89 98	
II. BILATERAL GRANTS						
Albania	Social Economic Status of Women	Italy	N/A	b/	0 91	1 5
Benin	Procurement of Commodities	Japan	27 Mar 1996	c/	2 88	1 0
Burkina Faso	Procurement of Commodities	Japan	26 Dec 1995		4 95	1 0
Central African Republic	Procurement of Commodities	Japan	8 Dec 1995		4 90	1 0
Côte D'Ivoire	Procurement of Commodities	Japan	2 Feb 1995		20 18	1 0
El Salvador	Procurement of Commodities	Japan	7 Apr 1995		10 36	1 0
Ethiopia	Rural Development Project	Italy	11 Oct 1995		6 19	1 0
Haiti	National Commission – Truth & Justice	Canada	31 Oct 1995		0 26	0 5
Haiti	National Commission – Truth & Justice	Switzerland	31 Oct 1995		0 09	0 5
Honduras	Procurement of Commodities	Japan	12 June 1995		11 77	1 0
Interregional	Danish Consultancy Services	Denmark	20 Dec 1995		9 00	3 0
Mali	Procurement of Commodities	Japan	9 Feb 1996	c/	9 35	1 0
Mauritania	Procurement of Commodities	Japan	27 June 1995		4 18	1 0
Nicaragua	Procurement of Commodities	Japan	3 May 1995		12 65	1 0
Peru	Procurement of Commodities	Japan	26 May 1995		19 82	1 0
Philippines	Technical Advisory Services	ADAB	5 Jul 1995		0 40	2 0
Regional Africa	Desertification in Africa	ADAB	10 Mar 1995		0 19	3 0
Senegal	Procurement of Commodities	Japan	22 Dec 1995		15 00	1 0
Subtotal					133 08	
III. GOVERNMENT FUNDED						
Peru	Procurement – Equipment	Govt	10 Oct 1995		0 72	1 0
Uganda	Supervision Serv – Uganda revenue	Govt	4 Dec 1995		0 64	0 5
Subtotal					1 36	
IV. IFAD						
Benin	Income-Generation Activites	IFAD	d/		0 40	9 0
China	Integrated Agri. Development	IFAD	d/		0 27	6 0
Equitorial Guinea	Crop Diversification	IFAD	d/		0 14	1 0
India	Mewat Area Development	IFAD	d/		0 37	8 0
Indonesia	Eastern Island Small Farming	IFAD	d/		0 27	9 0
Maldives	Southern Atolls Development	IFAD	d/		0 27	7 0
Mexico	Mayan Rural Development	IFAD	d/		0 32	7 0
Sri Lanka	Province Party Redeployment	IFAD	d/		0 22	8 0
Turkey	Ordu-Giresun Rural Development	IFAD	d/		0 37	8 0
Uganda	Masindi Integration Development	IFAD	d/		0 22	5 0
Subtotal					2 85	
GRAND TOTAL					227 27	

a/ Includes management fees

b/ Project presented to and accepted by UNDP UNOPS in year 1995 but awaiting Government's signature of MSA

c/ Project presented to and accepted by UNDP UNOPS in year 1995

d/ IFAD Projects have an average duration of 7 5 years
UNOPS is responsible for the Loan Administration and Supervision of IFAD projects
The supervision cost for IFAD projects is an annual average of US$ 43 000 per project over the loan period

Annex table 7 (b). Amendments to existing Management Services Agreements during the year 1995

(US dollars)

Recipient country	Agreement description	Source of funding	Date of signature	Budget (Millions of $) a/	Duration (Years)
I. DEVELOPMENT BANKS					
Argentina	Public Enterprise Reform	World Bank	24 Aug 1995	0 66	4 5
Argentina	Public Sector Reform	World Bank	31 Oct 1995	0 00	4 5
Argentina	Public Sector Reform	World Bank	19 Dec 1995	(0 41)	4 3
Bolivia	Econ Management Support Operation	World Bank	20 Sep 1995	(0 43)	6 5
Bolivia	Institutional Strengthening - Devel	IADB	14 Nov 1995	0 01	3 0
Bolivia	Institutional Strengthening - Gov't	IADB	12 Dec 1995	(1 50)	5 8
Bolivia	Structural Adjustment	World Bank	28 Mar 1996 b/	(0 20)	4 3
Ecuador	Adult Education & Vocational Training	World Bank	19 May 1995	2 06	5 5
Ecuador	Basic Education	World Bank	19 May 1995	1 22	5 0
Ethiopia	Technical Assistance Credit	World Bank	27 Aug 1995	0 10	9 0
Mali	Public Health Water Supply	World Bank	19 June 1995	0 14	1 8
Papua New Guinea	Land Mobilization Programme	World Bank	22 Dec 1995	1 89	5 5
Peru	Procurement of Equipment	IADB	20 Nov 1995	0 10	1 0
Uganda	Multisectorial Procurement	World Bank	3 Jan 1996 b/	1 99	2 0
Uganda	Procurement of Commodities	World Bank	10 Nov 1995	0 04	2 0
Uganda	Recruitment System - Gov't Employees	World Bank	18 Oct 1995	0 22	5 0
Uganda	Statistical Development	World Bank	4 April 1995	0 00	5 0
Subtotal				5 89	
II. BILATERAL GRANTS					
Cambodia	Rural Development & Resettlement	Japan	30 Mar 1995	1 80	3 0
Interregional	Danish Consultancy Services	Denmark	14 July 1995	0 55	5 0
Interregional	Norwegian Consultancy Service	Norway	7 Nov 1995	1 12	5 0
Uganda	Relief and Social Rehabilitation	Sweden	4 Apr 1995	0 13	4 5
Various	Japanese Procurement Grant	Japan	- - - c/	5 50	- - -
Subtotal				9 10	
III. GOVERNMENT FUNDED					
Argentina	Consolidation - Public Sector	ARG - Govt	14 July 1995	0 15	0 8
Argentina	Public Enterprise Reform	ARG - Govt	24 Aug 1995	0 19	2 0
Argentina	Public Sector Reform	ARG - Govt	31 Oct 1995	0 60	2 0
Argentina	TA for 2nd Tax Administration Proj	ARG - Govt	8 June 1995	1 40	4 5
Bolivia	Econ Management Support Operation	BOL - Govt	20 Sep 1995	0 50	5 0
Subtotal				2 84	
GRAND TOTAL				17 83	

a/ Includes management fees

b/ Amendments to MSAs presented to and accepted by UNDP/UNOPS in year 1995

c/ Represents net increase to 25 Japanese-funded MSAs resulting from interest earnings on deposits and/or "exchange gain/loss" on deposits